

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

JUDGE PETER J. WALSH

824 MARKET STREET
WILMINGTON, DE 19801
(302) 252-2925

July 23, 2007

Adam Singer
Cooch and Taylor
824 Market Street
Suite 1000
Wilmington, DE 19899

Re: The Cosmetic Center, Inc.
Case No. 99-00888

Dear Mr. Singer:

Enclosed is a July 2, 2007 letter addressed to me from
McRae and Associates, Inc. I have docketed the letter and I am
requesting that you serve and file a response.

Very truly yours,

A handwritten signature in black ink, appearing to read "PJ Walsh", with a long horizontal flourish extending to the right.

Peter J. Walsh

PJW:ipm

Enc.

cc: McRae and Associates, Inc. (w/o enclosure)



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JUDGE WALSH

Monday, July 02, 2007

Honorable Judge Walch
United States Bankruptcy Court of Delaware
824 N. Market St.
Wilmington, DE 19801

Your Honor:

McRae and Associates was listed on a bankruptcy filed by The Cosmetic Center (case number 99-00888) roughly in the amount of \$25,000. As McRae and Associates had a preferential status because of the time we shipped our product to this retail establishment, we were offered about 50% if we immediately settled by an outside source. After eight years, I almost wish we would have considered this settlement.

This case is being handled by Cooch and Taylor of Wilmington, DE and we have received no communication and only excuses when we attempt to make contact with this firm every few months.

I would like to file a motion for a hearing telephonically - or, in person if required. While I regret that we didn't accept the offer referenced above (although we were all but assured we were at the head of the line and had little to fear about full restitution in comparison to others), I had no idea this case would take over eight years without any explanation. I'm quite certain Cooch and Taylor have received their payment, and McRae and Associates would like to receive payment or something other than 'a new person is now handling the case' (and then no further communication on several occasions).

We appreciate your consideration and your attention to our plight in this case, and I hope to hear from your office as we will do whatever is necessary.

Respectfully,

Scott Kramer
Vice President

cc: Brian McRae

Midwest Traders

MCRAE AND ASSOCIATES INC.
400 N. Woodlawn, Suite 208 • Wichita, KS 67208
TEL 800-809-9873 or 316-687-9873 • FAX 316-687-3216

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